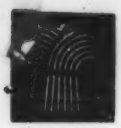

Saskatchewan
Municipal Affairs,
Culture and Housing

The Assessment Appeal Process

January, 2000

Saskatchewan Municipal Affairs, Culture and Housing
Municipal and Community Services Division

102-04228/

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Introduction

The assessment appeal process has evolved greatly in the last decade. Councils and taxpayers have progressed from the concept of "Court of Revision", an internal control of assessment and taxation, to an assessment appeal process based on a quasi-judicial system, now known as ***"Board of Revision"***. A board of revision is the first formal step in a property assessment appeal.

Every ***appellant*** has an inherent right to a fair hearing. Notions of due process, impartiality, and natural justice are part of the requirement for a fair hearing. A Supreme Court of Canada decision *(Matsqui Indian Band et al v. Canadian Pacific et al 1995)* called into question the "institutional independence" of boards of revision when ***elected officials*** also serve as board members.

The Reassessment Review Committee recommended a legislation amendment to address this issue. Effective January 1, 2000, elected officials are not eligible to be appointed to a board of revision for its respective municipality or to be appointed to a district board of revision when its municipality is signatory to the agreement (bylaw) creating the district board.

This amendment removes the perception that a board of revision (often made up of elected officials) could be biased and in conflict of interest. Elected officials, who are responsible to set tax policy (mill rate), are no longer involved in the decision of property valuation in their municipality. It is recognized that a municipality uses assessment to generate revenue (assessment x mill rate = taxes) and therefore, cannot be involved in judging assessment appeals.

Board of revision members are appointed by resolution of council. Council also appoints the secretary of the board of revision, who may be the ***assessor***. This individual is not a decision maker, he/she provides administrative support to the board of revision. Council shall set remuneration for both the board members and the secretary.

The ***district board of revision*** is created by bylaw. Council authorizes an agreement signed by all the municipalities involved. The agreement will dictate how the board members are appointed (e.g. ensuring that each municipality has one representative or otherwise), appoint the secretary to the district board and set remuneration for the secretary.

A board of revision is a separate entity of council. The chairperson is chosen among the members, not designated by council. The board of revision sets the date for hearing appeals, not council. The correspondence, decisions, minutes, and any written material resulting from the board of revision process is to be kept separately in the municipal office, or if applicable, in the office of the secretary of the board of revision. Council is not to integrate decisions or minutes within its own municipal minutes. The retention period for any records of the board of revision is three (3) years, following the Records Retention Guide for assessment appeals and assessor's valuation records.

Council's role in the formal appeal process has changed – elected officials do not get involved in the formal process. This leaves the board of revision to fulfill its role: to decide on an assessment appeal based solely upon the facts presented to it.

Assessment Appeal Process

Who may appeal?

Any person, any municipality, any ***other taxing authority (OTA)***, or the ***agency (Saskatchewan Assessment Management Agency or SAMA)*** may appeal any assessment to the board of revision. In order to appeal, the appellant must have an interest in the land, improvement or business affected by the valuation or classification. Also, an appellant must believe that an error has been made in the valuation, the classification, the preparation and/or the content of the relevant assessment roll or assessment notice.

It is now clear that a municipality may appeal an assessment. This is significant if the assessor has made an incorrect entry on the assessment notice. In many cases, an error may be corrected by simply applying the "Agreement to adjust assessment" section (see page 5).

When to appeal?

Within thirty (30) days of the assessment roll being advertised or of the mailing of the assessment notice, an appellant must give his notice of appeal to the assessor. This can be done personally, by ordinary mail or by ***registered mail***. The onus is on the appellant to ensure that the appeal notice is in the hand of the assessor within the 30-day window.

The appeal fee, set by municipal bylaw, must be paid to the municipality before the time for appealing is over. Otherwise, the appeal is deemed dismissed.

Notice of appeal

The notice of appeal must be fully completed, with the appellant providing specific grounds substantiating the appeal (prescribed form, see page 19 for rural or page 33 for urban). All facts and evidence pertaining to the appeal must be included to ensure a hearing that is whole and fair. The grounds for the appeal must be detailed; phrases such as *"assessment too high" and "assessment too low"* are not acceptable. The onus is on the appellant to make a case to the board of revision.

It may be as simple as proving that dimensions or measurements are wrong, or that a classification is not correct, or as complex as proving that the market value of a property is not fairly assessed compared to another property which is similar in nature.

Withdrawal of appeal

An appellant may voluntarily withdraw his appeal by notifying the assessor at least five (5) days before the appeal is scheduled to be heard. Council shall refund any fee that was submitted by the appellant.

Secretary of the Board of Revision

In some instances, municipal councils may appoint the assessor (municipal clerk/administrator) as the secretary of the Board of Revision. Councils could also appoint an individual with other administrative/clerical experience. In either case, municipal councils must determine the term of office and remuneration.

The secretary of the board of revision is a gatekeeper who screens notices of appeal for compliance. The appellant must submit a complete notice of appeal form, including the nature of any error, the specific grounds, and the material facts (in summary form). The secretary of the board of revision is not to place any defective notices of appeal on the list.

Rather, if an appeal notice is deemed defective by the secretary of the board of revision, he/she must advise the board, who in turn will require the appellant to provide the information within a specified time period. *The Board of Revision has the final say in declaring an appeal defective or not; this is not the responsibility of the secretary.*

The board may adjourn or re-schedule the hearing of any appeal as it considers advisable. If the appellant does not provide adequate information, the *board* may dismiss the appeal, not the secretary *(June 1999 judgment by Justice Maurice).*

Other duties are performed by the secretary of the board of revision. A list of appeals (prescribed form for urban only, see page 24) must be prepared listing the order in which the appeals will be heard.

The list must indicate the name of the person appealing as well as a description of the property and the grounds of the appeal. As this is public information, the list must be posted in a conspicuous place in the municipal office.

The secretary of the board of revision must notify each appellant (and each owner when he/she is not the appellant) of the time and place of the sitting of the board of revision at least 21 days in advance. This may be done by registered mail or personal service. A notice served by registered mail is deemed to have been received on the fifth day following its date of mailing.

Agreement to adjust assessment

A mediation procedure is in place, bypassing the formal appeal process to the board of revision. The appellant must still submit a notice of appeal. However, when all parties to an appeal agree to a new valuation or classification of assessment, a written submission is made to the board of revision, which may be confirmed and form the decision of the board. If the board does not confirm the submission, the appellant resumes the appeal process, with no loss of rights; the board of revision shall hear the appeal.

Supporting evidence

When a party to an appeal intends to use any written materials at the hearing, copies are to be filed with the secretary of the board of revision at least 10 days prior to the hearing. At the same time, copies shall also be served on all other parties to the appeal. This allows all parties to the appeal and the board of revision members to be equally informed, and to review material in advance. This will facilitate the hearing process and provide records that are more substantial for the ***Assessment Appeals Committee (AAC)*** to consider in the event of a further appeal.

At the time of the hearing, new grounds of appeal and supporting material may only be introduced with leave of the board of revision.

The assessor is also required to provide to the secretary of the board of revision and all parties to the appeal a complete assessment field sheet and a written explanation of how the assessment was determined. This is to be filed at least 10 days prior to the hearing.

Recordings and transcripts

Any party to the appeal may request that the hearing, or part of it, be recorded and a transcript copy of the recording produced. This request must be made at least two days prior to the appeal hearing. The chairperson of the board must make an order that the hearing (or part thereof) be recorded by a person appointed by the board. Also, the chairperson may make an order requesting that the costs associated with producing a recording and/or transcript be paid by the requesting party.

If an appeal that has been recorded in this manner is further appealed to the AAC, any party to the appeal may request the secretary of the board of revision to forward such transcript to the AAC. This shall be done only after the requesting party has paid the costs of producing the transcript.

Witnesses

The board of revision may direct the secretary to issue a summons to any person to attend as a witness at the hearing. All oaths necessary to be administered to witnesses may be done by any member of the board of revision hearing the particular appeal.

Any evidence may be required to be given under oath if:

- the board considers it necessary;
- the evidence of the person is tendered on his own behalf; or
- required by the opposite party.

Attendance at Board of Revision hearings

The appellant must appear in person or be represented by an agent. Failure to appear may result in the board making a decision in the appellant's absence, with the appellant having no further right to appeal (except regarding "agreement to adjust assessment", see page 5). This recognizes the credibility of the board of revision and its authority to hear appeals.

If an appellant is scheduled to appear at more than one board of revision hearing the same day, he/she may apply to one of the board of revision for adjournment. The board of revision shall grant the application for this reason.

Neither legislation nor regulation specifically provides rules of conduct for boards of revision. The underlying principle that the board of revision must adhere to in setting its procedures is ensuring fairness to all parties to the appeal. Any guidelines that a board of revision adopts must be transparent.

This leaves open the question of allowing an appellant or an agent to appear at the board of revision via a telephone conference call. A board of revision must consider if this could be seen as limiting or hindering another party's ability to cross-examine the party not in actual attendance. Practical and cost implications must also be measured. Is proper equipment available? Did the appellant provide enough lead time? Have all parties to the appeal been consulted?

Each board of revision would have to make a decision to allow telephone attendance based on the facts of each specific case. Or, a board could adopt guidelines on telephone attendance that would generally apply to all hearings. In either case, the board must ensure it is treating all parties fairly and impartially.

Another issue to consider is the attendance by the public at the board of revision hearing. Board of revision hearings are public in nature. Just like any court hearing, any one may sit in the "gallery" and listen to the proceedings. The chairperson of the board of revision will judge standards of decorum, or lack thereof, as the case may be. No person shall be excluded from the proceedings of the hearing except for improper conduct.

It is interesting to note that legislation provides that a party to an appeal may declare some information confidential. The recipient of the information must undertake not to share or disclose this information. This is intended to facilitate full pre-hearing disclosure of information while retaining a high degree of confidentiality for sensitive information.

Notice of decision

Where a verbal judgment is provided at the time of the hearing, it must be followed by a written decision, with supporting reasons, within 14 days of the verdict. This is to be served personally or by registered mail.

A decision made by the board of revision on an appeal relating to a particular property applies to any assessments done for that property between the time when the appeal was initiated and the time when it was decided. In other words, an appellant does not have to repeat the appeal process if changes to the assessment have taken place in the period from the notice of appeal to the board's decision. These changes are reflected in the final decision of the board.

Impact on assessment roll

When the board of revision has rendered its decision, the assessor must proceed to amend the assessment roll in accordance to the decision made by the board. A further appeal to the AAC has no effect on the assessment roll at this stage. The assessment roll for the year is complete.

Further Levels of Appeal

Appeal to the Assessment Appeals Committee (AAC)

An appellant, an assessor, or any other person has 30 days after receiving the board of revision's decision, to file an appeal with the secretary of the AAC (see prescribed form, page 20 for rural, page 26 for urban). This can be done personally, by ordinary mail or by registered mail. The secretary of the AAC will, in turn, provide notices to all affected parties to the appeal, plus the board of revision.

Legislation requires that a fee be paid to the AAC, within the same 30 day appeal period, in order for the appeal to be valid (see schedule of fees, page 28).

The AAC now has discretionary power to proceed with an appeal where there has been substantive, but imperfect, compliance with procedure, such as incorrect filling out of forms (procedural irregularities).

On request by the secretary of the AAC, the secretary of the board of revision shall forward to the AAC:

- the notice of appeal to the board of revision;
- any materials filed with the local board prior to its sitting;
- any exhibits entered into evidence at the hearing;
- the minutes of the board of revision;
- any written decision of the board; and
- a written statement describing what was recorded during the board of revision hearing.

On request of any party to the appeal, the secretary of the board of revision shall forward a transcript of the recording to the AAC, after the cost of producing the transcript has been paid by the requesting party.

The AAC shall fix a time and place for hearing the appeal after at least 30 days have passed since making the request for the documentation relating to the appeal.

In urban municipalities, the AAC shall notify the agency, the assessor and all other parties of the time and place for hearing appeals. The assessor shall post the information pertaining to the appeal in the municipal office and where council holds its meetings. This posted notice will contain the name of the appellants and parties, a brief statement of the grounds of appeal and the time and place fixed by the AAC for hearing the appeals.

In rural municipalities, the AAC shall notify the agency and the assessor of the time and place for hearing appeals. The administrator (assessor) shall give notice, in writing, of those hearings, in the same manner that notice was given for the hearing of the board of revision. Notice must be served on the appellant and all other parties to the appeal by registered mail or personal delivery, at least 21 days before the sitting of the AAC. Keep in mind that a registered mail delivery is deemed to have been received on the fifth day after its mailing. A list of appeals must also be posted in the municipal office.

Notice of AAC decision

When the AAC has reached a decision, its secretary will file the decision with the clerk/administrator of the municipality, who, in turn, will notify the appellant and any other interested party to the appeal (**urban only**, Section 263, *The Urban Municipality Act, 1984*). In rural municipalities, the AAC secretary will notify the appellant and any other interested parties. The assessor (administrator) shall amend the assessment roll, if required, according to the terms of the decision of the AAC.

A decision made by the AAC on an appeal relating to a particular property applies to any assessments done for that property between the time when the appeal was initiated and the time when it was decided. In other words, an appellant does not have to repeat his or her appeal.

Court of Appeal

Decisions of the AAC may be appealed to the ***Court of Appeal*** only on a question of law or jurisdiction.

Special Provision – Appeal Directly to AAC

Consolidation of like-properties; and
Certain commercial/industrial properties

A new provision for the year 2000 allows an appellant to apply for leave to appeal directly to the Assessment Appeals Committee (AAC) of the ***Saskatchewan Municipal Board (SMB)***. In other words, an appellant is now able to make application to bypass the board of revision and appeal directly to the AAC.

Two categories are set out:
1) consolidating like-properties; and
2) commercial/industrial properties with high assessments.

1) When an appellant has interest in lands, improvements or business in more than one municipality, and wants to appeal these assessments on the same grounds, he/she may appeal directly to the AAC to have the appeals consolidated (see form, page 30).

This does not absolve the appellant of his/her responsibility to initiate appeals at the board of revision level.

A municipality will have the right to object to the consolidation of like-properties appeals within 15 days after receiving a copy of the application for leave to appeal. The AAC has 45 days to respond to the application to consolidate appeals. The decision to consolidate like-properties appeals will be determined by the AAC. If the AAC agrees to consolidate the appeals and hear them as one, the appeals at the board of revision level are suspended and the fees returned to the appellant. The board of revision will still hear appeals if the AAC does not find sufficient cause to consolidate the appeals. A board of revision will have 60 days (after it has been notified that the AAC did not consolidate the appeals) to hear the appeal and render its decision.

2) The procedure is somewhat different when an appellant requests the hearing of certain commercial and industrial appeals. First of all, the appellant, the board of revision and the municipality must agree that it is prudent to do so. Also, the assessed value of the property must be higher than the amount set in regulation.

The AAC will hear the appeal and has the same duties and powers as a board of revision during the time the appeal is being heard. An appellant cannot appeal a decision of the AAC, except to apply to the Court of Appeal on a question of law or jurisdiction.

Deadlines

In urban municipalities, all appeals must be heard and all decisions must be made by June 15 of each year; in rural municipalities, the deadline is August 1. Written decisions must be maintained by the board of revision. The secretary must provide written notice of the board of revision's decision and written reasons within 14 days after the decision is made. This notice must be served personally or mailed by registered mail to the last known address of the person being served.

It is good policy to advise the appellant that he/she has the right to further appeal to the AAC if unsatisfied with the decision of the board of revision. It is suggested that the secretary provide information to this effect (time frame, addresses, fees required) when giving the appellant notice of the decision of the board of revision.

Definitions and Terminology

It is common for legislation dealing with a specific subject matter to develop its own terminology. It is important that terms be used in a consistent manner to alleviate any misunderstandings or misconceptions.

1. **Agency:** Saskatchewan Assessment Management Agency (SAMA).

2. **Appellant**: person who has an interest in any land, improvements or business. Also includes a municipality, school division or SAMA.

3. **Appraiser:**

   (1) SAMA's representative. This person is responsible for the assessment valuation of all properties within the municipality.

   (2) professional appraiser in the employ of one of the four cities which does not contract with SAMA. This person is responsible for the assessment of all properties within the municipality.

4. **Assessment Appeals Committee (AAC):** an appellant has the right to appeal the board of revision decision to this next level, a committee of the Saskatchewan Municipal Board (SMB). Members of the AAC are appointed by the Lieutenant Governor in Council.

5. **Assessor**: most often the administrator of the municipality. This person is responsible to ensure that all types of properties i.e. land, improvement and business (if applicable) are assessed.

6. **Board of Revision**: a quasi-judicial tribunal appointed by municipal council to hear and judge appeals. Must be composed of at least three persons. Council members are not eligible to sit as members of the board of revision for the municipality they represent. In addition, board of education members are not eligible to sit as members of the board of revision for the municipality in which the school division is situated. Members are appointed for a period of up to 12 months. References to "*board of revision*" within this guide includes "district board of revision", unless otherwise noted.

7. **Court of Appeal**: A further (provincial) level of appeal. A judge must grant leave to the appellant for the Court of Appeal to hear the case. Always on a question of law or jurisdiction.

8. **District Board of Revision:** Municipalities may create, by bylaw, district boards of revision for the purpose of hearing appeals. A district board of revision has the same duties and responsibilities as a board of revision. Note that no elected official of a municipality, which is signatory to the agreement creating the district board of revision, is eligible to sit as a member of the district board of revision. In addition, members of the board of education of any school division situated in a municipality that is signatory to such agreement are not eligible.

9. ***"elected officials"*** include municipal council members and school division board members whose school division boundaries include part or all of the municipality in question.

10. **Municipal Affairs, Culture and Housing (MACH)**: provincial government department responsible for administering the municipal acts. This policy-making body sets the parameters for the municipal assessment appeal process in legislation «see sections 244-273 *The Urban Municipality Act,1984* ***(UMA)***; sections 294-329 *The Rural Municipality Act, 1989* ***(RMA)***; and sections 192-224 *The Northern Municipalities Act* ***(NMA)***».

11. **Other taxing authority (OTA):** a school division, which has authority to set a mill rate and use assessment to generate revenue.

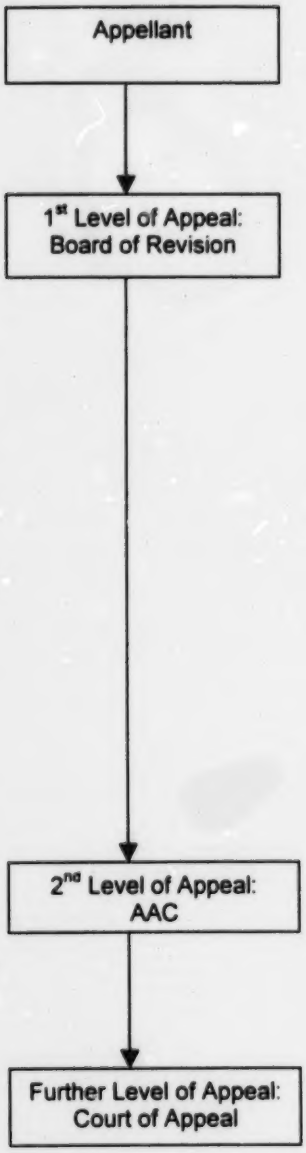
12. ***"registered mail"*** is deemed to have been delivered on the fifth day following its date of mailing.

13. **SAMA:** Saskatchewan Assessment Management Agency. This agency is responsible for assessment valuation of property throughout the province, except for the cities of Regina, Saskatoon, Prince Albert, and Lloydminster.

14. **Saskatchewan Municipal Board (SMB)**: provincial agency responsible for the AAC, Local Government Committee, Municipal Boundary Committee, Planning Appeals Committee, Fire Prevention Committee, Property Maintenance Committee and the Condominium Property Act Apportionment Committee. Governed by *The Municipal Board Act*. Members are appointed by the Lieutenant Governor in Council for a period up to 10 years.

15. **Taxing authority**: primary user of assessment. Municipal councils and school boards generate current revenue by using the formula: *mill rate x assessment*.

Assessment Appeal Process Schematic



Any person, municipality, school division, or SAMA may appeal any assessment in which it has an interest.

An appellant has 30 days from the date the assessment roll is advertised, or from the mailing of assessment notices, to deliver a Notice of Appeal to the assessor. Grounds for the appeal must be set out in the Notice. The board Secretary reviews the Notice and informs the board of any inadequacies. The board makes the decision on whether or not to hear the appeal (requests more information from appellant, generally). Written materials must be delivered to all parties to the appeal and the board of revision at least 10 days prior to the hearing. SAMA is the respondent to the assessment appeal and will defend its values. Local boards of revision may establish panels to hear appeals. All decisions are to be in writing and delivered to parties to the appeal within 14 days after the decision.

Within 30 days of receiving the written decision of the Board of Revision, an appellant, assessor, or any other person may appeal the local board's decision to the AAC.

Appeals to this level may only be made on questions of law or jurisdiction.

Assessment Roll Schedule

RURAL SECTION	DATE	URBAN SECTION	DATE	ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN
294	May 1	244(1.1)	April 1	Assessment roll shall be prepared on or before this date.
301	May 15	249	April 16	The assessor shall advertise in a local newspaper and the Gazette that the assessment roll is open for inspection within two weeks (rural) or 15 days (urban) of preparing the assessment roll.
303	June 14	251	May 16	Appeals to board of revision must have been received within 30 days of advertising the roll or mailing of assessment notice.
305	July 10	253(c)	May 24	Each appellant must be notified of the time and place of the sitting of the board of revision at least 21 days in advance.
312	August 1	257	June 15	Annual board of revision must be concluded for the year.
312/327	August 1	273(1)	June 15	Annual Assessment Return must be submitted to SAMA.
313	August 15	258	June 29	Appellant must be notified within 14 days, in writing, of board of revision's decision.
317	September 14	261	July 29	The secretary of the Assessment Appeals Committee (AAC) of the Saskatchewan Municipal Board must be served notice within 30 days if appellant intends to appeal the decision of the board of revision.

RURAL SECTION	DATE	URBAN SECTION	DATE	ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN
318	September 15	262	July 30	If requested by the AAC, the secretary of the board of revision shall forward a list of all appeals and supporting documents.
318/319/320				**Rural:** The AAC shall fix a time and place for hearing the appeal and notify SAMA and the assessor. The administrator (assessor) shall give notice of the hearing to the appellant and all other parties, at least 21 days before the sitting of the AAC. The administrator shall post a notice in the municipal office, briefly stating the grounds/causes of the appeal and the time and place of the hearing.
		262		**Urban:** The AAC shall fix a time and place for hearing the appeal and notify SAMA, the assessor and all other parties to the appeal. The assessor shall post a notice in the municipal office and in the place council holds its meetings, briefly stating the grounds/causes of the appeal and the time and place of the hearing.
412.1(2)		330(2)		A notice served by registered mail is deemed to be received on the 5th day following its mailing. ***Note: The dates listed above do not take this into consideration.***

Prescribed Forms

The Rural Municipality Act, 1989

FORM A

[*Section 23.1*]

Notice of Appeal to the Board of Revision

To the Assessor of the Rural Municipality of _____, Saskatchewan.

I hereby appeal against the: *(check beside those which apply)*

___ land valuation
___ improvement valuation
___ business assessment
___ land classification
___ improvement classification
___ preparation or content of the assessment roll
___ notice of assessment (fair value assessment or taxable assessment)

of _____ , assessment/alternate number _____
(insert land description) *(if applicable)*

on the following grounds:

(Attach extra sheets if necessary)

In support of the above grounds, I hereby state the following material facts to be true and accurate:

(Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

_____
(name)

_____
(street)

_____
(municipality)

_____
(province)

_____
(postal code)

I can also be reached at the following phone numbers:

_____ and _____
(home) *(business)*

Dated this _____ day of _____, _____.

Assessment Value under Appeal: _____

_____ $ _____
(Appellant's Signature) *(Enclosed Appeal Fee if applicable)*

Note: Where the municipality has established an appeal fee by bylaw, the fee must accompany this notice.

The Rural Municipality Act, 1989

FORM B
[*Section 23.2*]
Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I hereby appeal the decision (or failure to render a decision) of the board of revision for the _____ to the Saskatchewan Municipal Board respecting the:
(municipality)

(check beside those which apply)

___ land valuation
___ improvement valuation
___ exemption
___ business assessment
___ land classification
___ improvement classification
___ designation of school support
___ notice of assessment

of _____ _____
(legal land description) *(assessment or alternate number)*

_____
(civic address, if applicable)

Taxable assessment value under appeal:

land $ _____ improvement $ _____ business $ _____

My grounds for appeal are as follows:

_____

_____
(attach additional pages if necessary)

Contact person for this appeal:

Property Owner(s): _____

Mailing Address: _____

_____

_____

_____

Telephone No: _____
(home) *(business)*

Fax No: _____

Agent or other appellant: _____

Firm: _____

Mailing Address: _____

_____

_____

Telephone No: _____
(home) *(business)*

Fax No: _____

Dated this _____ day of _____, _____.
(day) *(month)* *(year)*

_____
(Signature)

$ _____
(enclosed appeal fee)

NOTE: *The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.*

The Urban Municipality Act, 1984

FORM A
[*Section 23.1*]
Notice of Preparation of Assessment Roll

_____
(City/Town/Village/Resort Village)

of

_____

Pursuant to subsection 249(4) of *The Urban Municipality Act, 1984*, notice is hereby given that the assessment roll for the _____ of _____
(City/Town/Village/Resort Village)

for the year _____ has been prepared and is open to inspection in the office of the assessor from _____ a.m. to _____ p.m. on the following days:

(State day(s) of the week, date(s), month and year)

Any person who wishes to appeal against his or her assessment or classification to the board of revision is required to file his or her notice of appeal with:

The Assessor

_____ of _____
(City/Town/Village/Resort Village)

_____
(Address)

_____
(Municipality)

_____
(Postal code)

by the _____ day of _____, _____.

Dated this _____ day of _____, _____.

_____
(Assessor)

The Urban Municipality Act, 1984

FORM B

[Section 23.2]

Notice of Appeal to the Board of Revision

To the Assessor of: _____ of _____, Saskatchewan.
(City/Town/Village/Resort Village)

I hereby appeal against the: *(check beside those which apply)*

___ land valuation
___ business assessment
___ exemption
___ improvement classification
___ notice of assessment (fair value assessment or taxable assessment)
___ improvement valuation
___ land classification
___ preparation or content of the assessment roll

of Lot _____ , Block _____ , registered plan number _____ ,

assessment/alternate number _____ on the following grounds:
(if applicable)

(Attach extra sheets if necessary)

In support of the above grounds, I hereby state the following material facts to be true and accurate:

(Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

_____
(name)

_____
(street)

_____
(municipality)

_____
(province)

_____
(postal code)

I can also be reached at the following phone numbers:

_____ and _____.
(home) *(business)*

Dated this _____ day of _____, _____.

Assessment Value under Appeal: _____

_____ $ _____
(Appellant's Signature) *(Enclosed Appeal Fee)*

***Note:** Where the municipality has established an appeal fee by bylaw, the fee must accompany this notice.*

FORM C

[*Section 23.3*]

Statement of Completion of Mailing of Assessment Notices

I, _____, being the assessor for the _____
(name) *(City/Town/Village Resort Village)*

of _____ certify that the _____ assessment notices
(year)

pertaining to the following/attached assessments have been mailed to the persons named in the assessment roll.

Assessment Numbers

From _____ to _____

_____

_____

_____

_____
(Date mailed)

_____
(Assessor's Signature)

NOTE: *If assessment notices are mailed only with respect to new or altered assessments, show by assessment number those assessment notices actually sent out. A computer printout or a list of the assessment numbers may be attached in lieu of listing the assessment numbers on this form.*

FORM D

[*Section 23.4*]

List of Appeals

Appeals to be heard by the board of revision of the _____
(City/Town/Village/Resort Village)

of _____ on the _____ day of _____ , _____.
(name of municipality)

Assessment

Appellant

Number

Legal Description

Grounds of Appeal

_____ _____
(Date) *(Board of Revision Secretary)*

The Urban Municipality Act, 1984

Form E
[*Section 23.5*]
Time and Place of Appeal

To _____
(Appellant/person against whose valuation, classification or assessment appeal has been taken)

Please be advised that your appeal will be heard at:

_____
(place/building/address)

in the _____ of _____
(City/Town/Village/Resort Village) *(name of municipality)*

by the Saskatchewan Municipal Board on the _____ day of _____, _____,

at _____ a.m./p.m.

_____ _____
(Date) *(Board of Revision Secretary)*

The Urban Municipality Act, 1984

FORM F

[*Section 23.6*]

Notice of Appeal to the Saskatchewan Municipal Board

To the secretary of the Saskatchewan Municipal Board:

I hereby appeal the decision (or failure to render a decision) of the board of revision

for the _____ to the Saskatchewan Municipal Board respecting the:
(municipality)

(check beside those which apply)

___ land valuation
___ improvement valuation
___ exemption
___ business assessment
___ land classification
___ improvement classification
___ designation of school support
___ notice of assessment

of _____ _____
(legal land description) *(assessment or alternate number)*

_____
(civic address, if applicable)

Taxable assessment value under appeal:

land $ _____ improvement $ _____ business $ _____

My grounds for appeal are as follows:

_____

_____
(attach additional pages if necessary)

Contact person for this appeal:

Property Owner(s): _____

Mailing Address: _____

_____

_____

_____

Telephone No: _____
(home) *(business)*

Fax No: _____

Agent or other appellant: _____

Firm: _____

Mailing Address: _____

_____

_____

Telephone No: _____
(home) *(business)*

Fax No: _____

Dated this _____ day of _____, _____.
(day) *(month)* *(year)*

_____ $ _____
(Signature) *(enclosed appeal fee)*

NOTE: *The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.*

Schedule of Fees for Saskatchewan Municipal Board (excerpt)

As per *The Saskatchewan Municipal Boards Fees Regulations*, every person who makes an appeal to the Assessment Appeals Committee (AAC) shall pay a fee of:

> "$50 for each $100,000, or portion of that amount, of the assessed value of the land, improvements or business the assessment of which is being appealed, at the time of filing the appeal."

The maximum fee payable is $600.00

The following is a table outlining the applicable fees. This fee is based upon the assessed value resulting from the board of revision's decision:

Assessed Value	Fee ($)
0 – 100,000	50.00
100,001 – 200,000	100.00
200,001 – 300,000	150.00
300,001 – 400,000	200.00
400,001 – 500,000	250.00
500,001 – 600,000	300.00
600,001 – 700,000	350.00
700,001 – 800,000	400.00
800,001 – 900,000	450.00
900,001 – 1,000,000	500.00
1,000,001 – 1,100,000	550.00
1,100,001 and over	600.00

(continued on next page)

If someone intends to appeal the decision of a board of revision to the AAC, legislation requires that the appeal be filed in the following manner:

- within 30 days of being served with the decision of the board of revision, the appeal must be **physically** received in the appropriate office. It is **not** sufficient that the appeal be *in the mail* at the expiration of the appeal period.

- serve the appeal within the 30-day period on:
  1) the Assessment Appeals Committee, Saskatchewan Municipal Board, 4th Floor, 2151 Scarth Street, Regina, Saskatchewan, S4P 3V7;
  2) the secretary of the board of revision for the municipality; and
  3) the Saskatchewan Assessment Management Agency (where that agency prepared the assessment being appealed).

- include all grounds of appeal (an explanation of why they are appealing)

- the appropriate appeal fee must accompany (within the 30-day period) the notice of appeal filed with the AAC.

FAILURE TO MEET ANY OF THE ABOVE REQUIREMENTS WILL RESULT IN A LEGISLATED DISMISSAL OF THE APPEAL

Appeal forms are to be available from the municipal office. The AAC may also be contacted for additional information at (306) 787-2658.

Consolidation/Commercial & Industrial Appeal Form

Saskatchewan
Municipal Affairs,
Culture and Housing

Sample Bylaw

ESTABLISH AN ASSESSMENT APPEAL FEE

NOTE: THIS "DRAFT" IS FOR GUIDANCE PURPOSES FOR MUNICIPALITIES AND SHOULD BE REWORDED AS NECESSARY TO SUIT LOCAL CONDITIONS AND REQUIREMENTS

_____ of _____

Bylaw No. _____

A BYLAW TO ESTABLISH AN ASSESSMENT APPEAL FEE

The Council of the _____ of _____, in the Province of Saskatchewan, enacts as follows:

An assessment appeal fee of _____ ($ ____) dollars, payable to the _____ of _____, shall accompany each notice of appeal.

(SEAL)

_____
Mayor/Reeve

_____
Clerk/Administrator

NOTE: This draft bylaw has been prepared by the Advisory (Management) Services Unit of Saskatchewan Municipal Affairs, Culture and Housing, not by legal experts. It is always good practice to obtain the advice of your solicitor in drafting bylaws.

Subsection 251(7), *The Urban Municipality Act, 1984*
Subsection 303(7), *The Rural Municipality Act, 1989*